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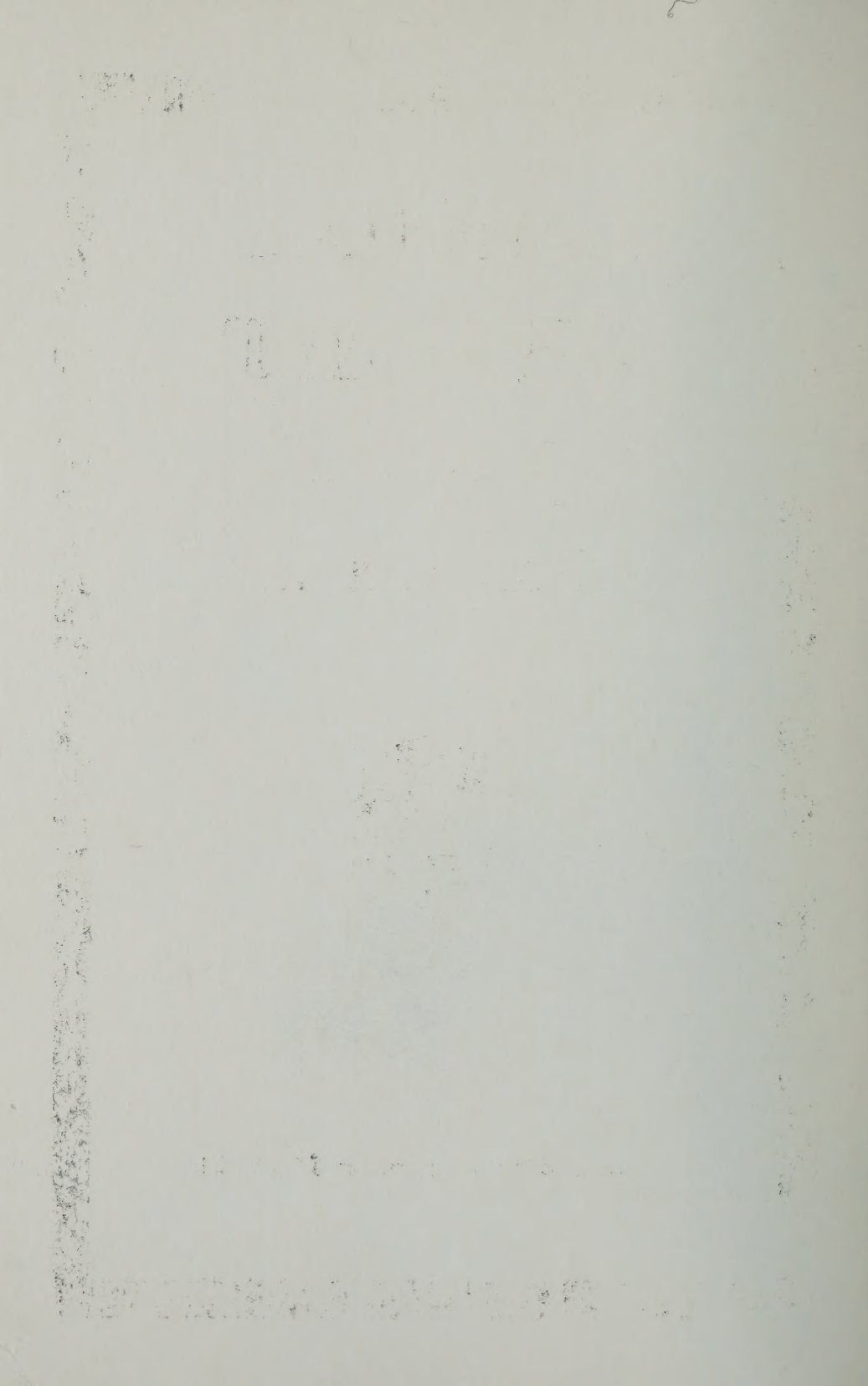
ANNUAL REPORT

For the Town of

LYMAN, N. H.



Year ending December 31, 1971



TOWN OF LYMAN, NEW HAMPSHIRE

Annual Report of the Town Officers

Year Ended December 31, 1971

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Photo on page 3 by Stephen T. Whitney

LYMAN TOWN OFFICERS

Fiscal Year 1971

MODERATOR — Keith Booth

TOWN CLERK — Velma Miner

TREASURER — Vera K. Welch

SELECTMEN

Bernard R. Santy, 1972

James E. Merchant, 1973

Leonard R. Welch, 1974

TAX COLLECTOR

William H. Stephens, Jr.

OVERSEER OF THE POOR

Keith Booth

SUPERVISORS OF THE CHECKLIST

Dorothy Richards, 1972

Kathleen Locke, 1974

Myrtle Stephens, 1976

TRUSTEES OF TRUST FUNDS

Loretta Locke, 1972

Bertha Bonor, 1973

Marion Hubbard, 1974

LIBRARY TRUSTEES

Mary Santy, 1972

Yvonne Booth, 1973

Loretta Locke, 1974

LIBRARIAN

Marion Hubbard

POLICE OFFICER — Irwin Hood

DOG POLICE — Irwin Hood

DEPUTY — Edward Santy

HIGHWAY AGENT

Roger Clough

TOWN HOUSE AGENT

William H. Stephens, Jr.

CEMETERY ASSOCIATION

Clara Birch, 1972

Keith Booth, Chairman, 1973

Clayton Miner, 1974

Appointed by Selectmen

CIVIL DEFENSE

Geraldine Wrigley

PLANNING BOARD

James Locke, 1971

Leonard A. Labbay, 1972

Keith Booth, Chairman, 1973

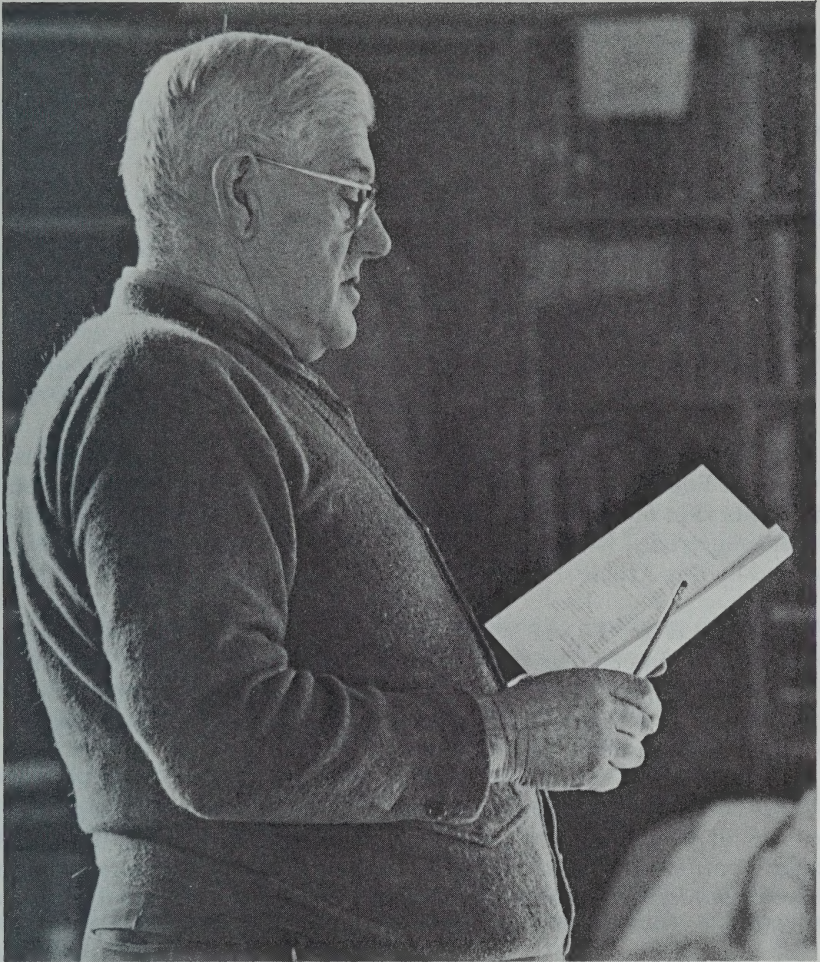
Clayton M. Miner, 1974

R. Jeff Ogden, 1975

George F. Godfrey, Secretary, 1976

Appointed by Selectmen

* The Selectmen meet in public session every 2nd and 4th Thursday of the month from 1 to 3 p.m., in the Town Hall.



On behalf of the Town we would like to dedicate this Town Report to William H. Stephens. He has been a very faithful Town Officer for many years. Bill has served as Tax Collector since 1939 and Moderator from 1945-1970. He has, also, been Forest Fire Warden, Fire Chief, Chairman of the Republican Committee and Town House Agent for many years.

Many thanks Bill for your cooperation and fine work.

LYMAN WARRANT
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Lyman, in the County of Grafton and The State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said Town on Tuesday, the seventh day of March, 1972, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon in said Town Hall, to act on Article 1., the remaining Articles to be considered at one o'clock in the afternoon.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Six Hundred Fifty-six Dollars and Seventy-one Cents (\$14,656.71) as may be necessary to defray Town charges for the ensuing year. All items marked by an asterisk in the budget are covered by this Article.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Seventeen Thousand Nine Hundred Seventy-three Dollars and Eighty-three Cents (\$17,973.83) to maintain highways, equipment and Town share of T.R.A. All items marked by a cross in the budget are covered by this Article.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Four Hundred Eighty-six Dollars (\$486.00) for the Health Department (Health Officer and Overseer of Poor \$60.00, North Country Home Health Agency, Inc. \$213.00, White Mountain Community Services \$213.00).

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirteen Dollars (\$213.00) to help defray the cost of the Lisbon Town Dump.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Four Hundred Dollars (\$400.00) for Town Cemeteries.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty-two Dollars and Ninety-five Cents (\$152.95) for dues to the White Mountain Region Association.

ARTICLE 8. To see if the Town will vote to authorize the Selectmen to transfer fifty percent (50%) of any 1972 annual net budget surplus funds to the Capital Reserve Fund established for the purchase of highway equipment.

ARTICLE 9. To see if the Town will vote to grant a discount of two percent (2%) on all taxes paid on or before such time as the Selectmen may designate.

ARTICLE 10. To see if the Town will vote as compensation for the Tax Collector one percent (1%) of the taxes collected.

ARTICLE 11. To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed.

ARTICLE 12. To see if the Town will vote to authorize the Selectmen to borrow monies from time to time for current indebtedness of the Town for the ensuing year in anticipation of taxes to be collected for the year 1972 and be paid therefrom.

ARTICLE 13. To see if the Town will vote to authorize the purchase of new highway equipment, namely a loader; cost not to exceed Sixteen Thousand Dollars (\$16,000.00) and also authorize the Selectmen to use the money from the sale of the school house and the Capital Equipment Reserve Fund for same.

ARTICLE 14. To see if the Town will vote to authorize the purchase of new highway equipment, namely a truck; and to raise and appropriate for the aforesaid purpose a sum not exceeding Eight Thousand Five Hundred Dollars (\$8,500.00); and to authorize the Board of Selectmen to borrow on the credit of the Town the sum of money so raised and appropriated, and for this purpose to authorize the issue of serial notes of the Town under and in accordance with the provisions of the Municipal Finance Act or any other enabling authority.

ARTICLE 15. To see if the Town will vote to approve the obtaining of the services of the State auditors for the annual audit of the Town accounts.

ARTICLE 16. To see if the Town will vote to have the State Tax Commission reappraise the Town and to raise and appropriate the sum of Three Thousand Five Hundred Dollars (\$3,500.00) for the same.

ARTICLE 17. To see if the Town will vote to have Dodge Pond Dam repaired and to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) for said purpose.

ARTICLE 18. To see if the Town will vote to discontinue the road from the Hawkey and Serafini property to the Littleton Town Line, subject to gates and bars.

ARTICLE 19. To see if the Town will vote to discontinue the road starting across the road from William Smith's residence to the Lawrence Trevena property, subject to gates and bars.

ARTICLE 20. To see if the Town will vote the adoption of the zoning ordinance as proposed by the Planning Board.

ARTICLE 21. To see if the Town will vote to authorize and empower the Planning Board to approve or disapprove in its discretion new subdivisions and plats thereof showing streets, or the widening thereof, or parks, and upon the adoption of this Article, it shall be the duty of the Town Clerk to file with the Registry of Deeds of the County of Grafton a certificate or note showing that the said Planning Board has been so authorized, giving the date of authorization, as provided in Section 19, and Sections 19-29 inclusive, Chapter 36, as amended, of the New Hampshire Revised Statutes Annotated, 1955. If this Article is adopted, it shall further be the duty of the Town Clerk to issue all certificates of failure when the Planning Board shall fail to take action as provided in Chapter 36: Sections 19, 20-29 inclusive.

ARTICLE 22. To hear reports of agents, auditors, committees and officers heretofore chosen, and pass any vote relating thereto.

ARTICLE 23. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 19th day of February, 1972.

Bernard R. Santy
James E. Merchant
Leonard R. Welch

Selectmen of Lyman, N.H.

BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1972

	1971	1972
* Town Officers' Salaries	\$ 1,750.00	\$ 1,750.00
* Town Office Administrative Expenses	1,400.00	1,500.00
* Election and Registration Expenses	100.00	350.00
* Planning Board		355.00
* Town Hall and other Buildings	300.00	300.00
* Police Department	80.00	500.00
* Fire Department	1,000.00	500.00
* Insurance	1,800.00	1,800.00
* Civilian Defense	50.00	50.00
Health Department	469.00	486.00
Dump	214.00	213.00
+ Town Maintenance - Summer	4,600.00	7,000.00
+ Town Maintenance - Winter	3,700.00	5,300.00
+ General Expenses of Highway Department	5,000.00	5,000.00
+ Town Road Aid	772.48	673.83
* Libraries	30.00	30.00
* Old Age Assistance	1,400.00	600.00
* Town Poor	200.00	500.00
* Memorial Day	10.00	10.00
Cemeteries	400.00	400.00
* Legal Expenses	100.00	300.00
Advertising and Regional Associations	99.70	152.95
* Social Security	550.00	700.00
* Interest on Temporary Loans	250.00	400.00
* County Tax	4,811.71	4,811.71
+ Contingency Fund	200.00	200.00
Revaluation	200.00	3,500.00
Total	\$29,486.89	\$37,382.49

SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1971

Land	\$ 392,080.00
Buildings	708,240.00
Electric Plants (4)	72,540.00
Mobile Homes (3)	3,150.00
Boats & Launches (22)	1,600.00

Total Gross Valuation	\$1,177,610.00
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Less Elderly Exemption (8)	20,700.00
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Net Valuation on which Tax Rate is computed	\$1,156,910.00
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Veterans Exemption (10) \$500.00

Population as of July Census (213)

Tax Rate:

School \$3.83

Town 1.16

County .41

\$5.40

LIST OF UNCOLLECTED TAXES

(with interest added)

January 1, 1972

Unredeemed Tax Sales :	1971	1970
Florence Cimino	\$ 41.40	
Edward Clough	419.37	1/6/72Pd.\$ 22.00
Roger Clough	187.37	\$184.54
Joseph Donahoe	174.85	115.30
Everett Fenoff	280.09	26.42
Martin Hasker	45.91	
Wilma Hicks	30.68	
Elizabeth Huber	386.23	1/6/72Pd.\$386.23
Charlotte Kimball		98.24
James Locke	878.31	
Harvey Locke	252.89	
Ogontz Camp		
Bette Huber	8,529.97	
Gary Parent		29.68
John Rath	157.44	
Robert Santy, Sr.	255.29	249.34

Uncollected Resident Taxes:

Edward & Alice Clough, included in Tax Sale paid 1/6/72	
George Dean	\$11.00
Janice Dean	11.00
Everett & Betty Fenoff, included in Tax Sale paid 2/4/72	
Harvey & Kathleen Locke, included in Tax Sale	
Doris Nihan	11.00
Patricia Wrigley	11.00
Richard Merrill	11.00
Donna Waltam	11.00

William H. Stephens
Collector of Taxes

STATE OF NEW HAMPSHIRE

TAX COMMISSION

DIVISION OF MUNICIPAL
ACCOUNTING
FREDERICK E. LAPLANTE
DIRECTOR

COMMISSIONERS
WILLIAM MAYNARD, CHAIRMAN
BOW
LAWTON B. CHANDLER, SECRETARY
CONCORD
WILLIAM G. CONWAY
KEENE



CONCORD 03301

January 24, 1972

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen

Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1971, which was made by this Division in accordance with the vote of the Town. Exhibits hereafter listed are included as part of the report.

One of the enclosed audit reports must be given the Town Clerk to be retained as part of the permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Cemetery Association and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets - December 31, 1970 and December 31, 1971:
(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1970 and December 31, 1971 are presented in Exhibit A-1. As indicated therein, the current surplus increased by \$652.33 during 1971, from \$4,325.98 to \$4,978.31.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein.

These were as follows:

Increase in Surplus:

Net Budget Surplus (Exhibit A-4)	\$1,704.66
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Decreases in Surplus:

Surplus Used to Reduce Tax Rate	\$200.00
1971 Net Budget Surplus To Be Transferred to Capital Reserve Fund (Pursuant To Article #9- 1971 Annual Meeting)	<u>852.33</u>
	1,052.33

<u>Net Increase</u>	<u>\$ 652.33</u>
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Comparative Statements of Appropriations and Expenditures - Estimated and
Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1971, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a revenue surplus of \$1,679.87, plus a net unexpended balance of appropriations of \$24.79, resulted in a net budget surplus of \$1,704.66.

TREASURER

Classified Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1971, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1971, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

GENERAL COMMENTS

Trust Funds:

In our last audit report, we asserted that certain transfer of accumulated trust fund income to the Cemetery Association in 1970, were at variance with state law and constituted illegal use of such funds.

Since the publication of that report, however, we have been given evidence that attests to the propriety of those transfers, except for a portion of the withdrawal made from the Ellen Thornton Fund. In the latter case, the amount withdrawn in excess of legal limitations was restored to the custody of the Trustees of Trust Funds during 1971.

Conclusion:

The provision of Chapter 184 of the Laws of 1955 require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in the audit report is optional, at the discretion of the Board of Selectmen.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Very truly yours,

Frederick E. Laplante
Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

FEL:tfb

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1971.

Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Lyman at December 31, 1971, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Frederick E. Laplante
Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

EXHIBIT A-2
TOWN OF LYMAN
Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1971

Current Surplus - December 31, 1971	\$4,978.31
Current Surplus - December 31, 1970	<u>4,325.98</u>
Increase in Current Surplus	<u><u>\$652.33</u></u>

Analysis of Change

Increase in Surplus:

Net Budget Surplus (Exhibit A-4)	\$1,704.66
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Decreases in Surplus:

Surplus Used to Reduce Tax Rate	\$200.00
1971 Net Budget Surplus To Be Transferred To Capital Reserve Fund (Pursuant to Article #9-1971 Annual Meeting)	<u>852.33</u>
	<u><u>1,052.33</u></u>

Net Increase	\$652.33
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EXHIBIT A-1
TOWN OF LYMAN
Comparative Balance Sheets
As of December 31, 1970 and December 31, 1971

<u>ASSETS</u>	<u>December 31, 1970</u>	<u>December 31, 1971</u>
<u>Cash:</u>		
In Hands of Treasurer	\$24,137.89	\$19,077.42
<u>Capital Reserve Fund (Contra)</u>	587.44	614.15
<u>Accounts Receivable:</u>		
<u>State of New Hampshire:</u>		
Bounties	25.50	49.00
<u>Unredeemed Taxes:</u>		
Levy of 1971	\$	\$11,619.80
Levy of 1970	1,744.72	611.99
Levy of 1969	<u>220.04</u>	
	1,964.76	<u>12,231.79</u>
<u>Uncollected Taxes:</u>		
Levy of 1971	\$	\$ 476.36
Levy of 1970	<u>48.54</u>	
	48.54	<u>476.36</u>
<u>Uncollected State Head Taxes:</u>		
Levy of 1970	<u>15.00</u>	
	<u>15.00</u>	
 TOTAL ASSETS	 \$26,779.13	 \$32,448.72
	<u><u> </u></u>	<u><u> </u></u>

<u>LIABILITIES AND SURPLUS</u>	<u>December 31, 1970</u>	<u>December 31, 1971</u>
<u>Due Capital Reserve Fund a/c</u>		
<u>Highway Equipment</u> (Article #9)	\$	\$ 852.33
<u>Advance Payment a/c 1971 Yield</u>		
<u>Taxes</u>	68.10	
<u>Due State of New Hampshire:</u>		
<u>State Head Taxes:</u>		
Uncollected	\$ 15.00	\$
Collected - Not Remitted	341.50	
<u>2% Bond and Debt Retirement Tax:</u>		
Uncollected	7.43	
Collected - Not Remitted	325.68	223.19
<u>Resident Taxes:</u>		
Uncollected		36.00
Collected - Not Remitted		<u>305.10</u>
	689.61	564.29
<u>Capital Reserve Fund</u> (Contra)	587.44	614.15
<u>School District Tax Payable</u>	<u>21,108.00</u>	<u>25,439.64</u>
Total Current Liabilities	\$22,453.15	\$27,470.41
Current Surplus	<u>4,325.98</u>	<u>4,978.31</u>
TOTAL LIABILITIES AND CURRENT SURPLUS	<u>\$26,779.13</u>	<u>\$32,448.72</u>

EXHIBIT A-3
TOWN OF LYMAN
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1971

	Appropriations Forwarded From 1970	Appropriations 1971
<u>General Government:</u>		
Town Officers' Salaries	\$	\$ 1,750.00
Town Officers' Expenses		1,400.00
Election and Registration Expenses		100.00
Town Hall and Buildings Maintenance		300.00
Town Revaluation		200.00
<u>Protection of Persons and Property:</u>		
Police Department		80.00
Fire Department		1,000.00
Insurance		1,800.00
Civil Defense		50.00
<u>Health and Sanitation:</u>		
Health Department		469.00
Town Dump		214.00
<u>Highways and Bridges:</u>		
Town Road Aid		772.48
<u>Town Maintenance:</u>		
Summer		4,600.00
Winter		3,700.00
General Expenses of Highway Department		5,000.00
<u>Libraries</u>		30.00
<u>Public Welfare:</u>		
Old Age Assistance		1,400.00
Town Poor		200.00
<u>Patriotic Purposes:</u>		
Memorial Day		10.00
<u>Public Service Enterprises:</u>		
Cemeteries		400.00

Receipts and Reimbursements	Total Amount Available	Expenditures 1971	<u>Balances</u>		Appropriations Forwarded To 1972
			Unexpended	Overdrafts	
			\$		
\$	\$ 1,750.00	\$ 1,667.02	\$ 82.98	\$	\$
	1,400.00	1,125.64	274.36		
	100.00	133.00		33.00	
	300.00	633.96		333.96	
	200.00	116.30	83.70		
	80.00	245.29		165.29	
14.91	1,014.91	192.95	821.96		
	1,800.00	1,876.00		76.00	
	50.00	50.00			
	469.00	469.00			
	214.00	214.00			
	772.48	772.48			
6,696.67	11,296.67	11,137.59	159.08		
	3,700.00	4,455.69		755.69	
	5,000.00	6,532.36		1,532.36	
	30.00	30.00			
	1,400.00	476.99	923.01		
	200.00		200.00		
	10.00	10.00			
	400.00	400.00			

EXHIBIT A-3 (Continued)
TOWN OF LYMAN
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1971

	Appropriations Forwarded From 1970	Appropriations 1971
<u>Unclassified:</u>		
Damages and Legal Expenses	\$	\$ 100.00
Advertising and Regional Associations		99.70
Employees Social Security and Retirement Contributions		550.00
Contingency Fund		200.00
<u>Interest on Debt:</u>		
Paid on Tax Anticipation Notes		250.00
<u>Payments To Other Governmental Divisions:</u>		
School District Tax	21,108.00	45,439.64
County Tax		4,811.71
<u>Overlay</u> (Discounts, Abatements and Refunds)		904.61
	\$21,108.00	\$75,831.14

Receipts and Reimbursements	Total Amount Available	Expenditures 1971	<u>Balances</u>		Appropriations Forwarded To 1972
			Unexpended	Overdrafts	
\$	\$ 100.00	\$	\$ 100.00	\$	\$
	99.70	99.70			
	550.00	519.84	30.16		
	200.00		200.00		
	250.00	305.59		55.59	
	66,547.64	41,108.00			25,439.64
	4,811.71	4,811.71			
	904.61	803.18	101.43		
\$6,711.58	\$103,650.72	\$78,186.29	\$2,976.68	\$2,951.89	\$25,439.64

EXHIBIT A-4
TOWN OF LYMAN
Comparative Statement of Estimated and Actual Revenues
and Budget Summary
Fiscal Year Ended December 31, 1971

SOURCE	----- Revenues-----		Excess	Deficit
	Estimated	Actual		
<u>Taxes:</u>				
<u>Current Year:</u>				
Property Taxes	\$61,973.14	\$61,973.14	\$	\$
Resident Taxes	517.00	548.90	31.90	
Yield Taxes	954.00	1,021.71	67.71	
<u>Interest Received on Taxes</u>	160.00	191.82	31.82	
<u>Surplus Used To Reduce Tax Rate</u>	200.00	200.00		
<u>From State of New Hampshire:</u>				
Interest and Dividends Tax	3,475.00	3,475.00		
Savings Bank Tax	42.00	42.23	.23	
Meals and Rooms Tax	913.00	921.29	8.29	
Business Profits Tax	1,752.00	1,752.15	.15	
Highway Subsidy	3,935.00	3,934.88		.12
Road Toll Refunds		255.20	255.20	
Head Tax Commission		35.50	35.50	
<u>From Local Sources, Except Taxes:</u>				
Motor Vehicle Permit Fees	1,750.00	2,395.19	645.19	
Dog Licenses	160.00	172.00	12.00	
Income From Departments		40.00	40.00	
Pistol Permit		2.00	2.00	
Sale of Town Property		500.00	500.00	
Other		50.00	50.00	
	\$75,831.14	\$77,511.01	\$1,679.99	\$.12
<u>Budget Summary</u>				
Actual Revenues		\$77,511.01		
Estimated Revenues		<u>75,831.14</u>		
Revenue Surplus			\$1,679.87	
Unexpended Balances of Appropriations		\$ 2,976.68		
Overdrafts of Appropriations		<u>2,951.89</u>		
Net Unexpended Balance of Appropriations			<u>24.79</u>	
Net Budget Surplus				<u>\$1,704.66</u>

EXHIBIT B-1
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1971

Receipts

Current Revenue:

Local Taxes:

Current Year:

Property Taxes	\$60,968.56	
Resident Taxes	900.00	
Yield Taxes	<u>1,143.54</u>	\$63,012.10

Prior Year:

Yield Taxes	\$ 44.54	
Poll Taxes	4.00	
State Head Taxes	<u>15.00</u>	63.54

<u>Interest on Delinquent Taxes</u>	191.82	
<u>State Head Tax Penalties</u>	1.50	
<u>Resident Tax Penalties</u>	18.00	
<u>Tax Sales Redeemed</u>	<u>\$ 1,352.77</u>	

\$64,639.73

From State of New Hampshire:

Town Road Aid	\$ 939.77	
Class V Highway Maintenance	5,756.90	
Highway Subsidy Funds	3,934.88	
Interest and Dividends Tax	3,475.00	
Savings Bank Tax	42.23	
Fighting Forest Fires	14.91	
Road Toll Refunds	255.20	
Meals and Rooms Tax	921.29	
Business Profits Tax	<u>1,752.15</u>	17,092.33

From Local Sources, Except Taxes:

Motor Vehicle Permit Fees	\$ 2,395.19	
Dog Licenses	172.00	
Income from Departments	40.00	
Pistol Permit	<u>2.00</u>	
		<u>2,609.19</u>

Total Current Revenue Receipts \$84,341.25

EXHIBIT B-1 (Continued)
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1971

Receipts (Continued)

Receipts Other Than Current Revenue:

Proceeds of Tax Anticipation Notes	\$25,000.00	
Sale of Town Property	500.00	
School House Deposit Forfeited	<u>50.00</u>	
Total Receipts Other Than Current Revenue		\$ 25,550.00
Total Receipts From All Sources		109,891.25
Balance - January 1, 1971		<u>24,137.89</u>
Grand Total		<u>\$134,029.14</u>

Expenditures

General Government:

Town Officers' Salaries	\$ 1,667.02	
Town Officers' Expenses	1,125.64	
Election and Registration Expenses	133.00	
Town Hall and Building Maintenance	633.96	
Town Revaluation	<u>116.30</u>	
		\$ 3,675.92

Protection of Persons and Property:

Police Department	\$ 245.29	
Fire Department	192.95	
Insurance	1,876.00	
Civil Defense	50.00	
Bounties	<u>23.50</u>	
		2,387.74

Health and Sanitation

Health Department	\$ 469.00	
Town Dump	<u>214.00</u>	
		683.00

EXHIBIT B-1 (Continued)
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1971

Expenditures (Continued)

Highways and Bridges:

Town Road Aid	\$ 772.48
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Town Maintenance:

Summer	\$11,137.59	
Winter	<u>4,455.69</u>	
		15,593.28

General Expenses of Highway Department	<u>6,532.36</u>	
		\$ 22,898.12

<u>Libraries</u>	30.00
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Public Welfare:

Old Age Assistance	476.99
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Patriotic Purposes:

Memorial Day	10.00
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Public Service Enterprises:

Cemeteries	400.00
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Unclassified:

Advertising and Regional Associations	\$ 99.70	
Taxes Bought by Town	11,619.80	
Social Security and Retirement Contributions	519.84	
Overlay - (Abatement and Refunds)		
Property Taxes	<u>194.30</u>	
		12,433.64

Debt Service:

Interest on Debt:

On Tax Anticipation Notes	305.59
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EXHIBIT B-1 (Continued)
TOWN OF LYMAN
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1971

Expenditures (Continued)
Debt Service: (Continued)
Principal of Debt:

Tax Anticipation Notes Paid	\$ 25,000.00
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Payments to Other Governmental Divisions:

Statement of New Hampshire:

Resident Taxes	\$108.00
Head Taxes	322.50
2% Bond & Debt Retirement Tax	<u>300.51</u>

\$ 731.01

County Tax	4,811.71
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School District Tax	<u>41,108.00</u>
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46,650.72

Total Expenditures For All Purposes	\$114,951.72
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Balance - December 31, 1971	<u>19,077.42</u>
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Grand Total	<u><u>\$134,029.14</u></u>
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EXHIBIT B-2
TOWN OF LYMAN
Summary of Treasurer's Account and Proof of Balance
Fiscal Year Ended December 31, 1971

Balance - January 1, 1971	\$ 24,137.89	
Receipts During Year	<u>109,891.25</u>	\$134,029.14
Expenditures During Year	<u>114,951.72</u>	
Balance - December 31, 1971		<u><u>\$19,077.42</u></u>

Proof of Balance

Balance in the Littleton National Bank, Littleton N.H. - Per Statement December 31, 1971	\$ 24,207.72
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Add: Deposits of:

January 4, 1972	\$ 501.00	
January 5, 1972	12,028.53	
January 5, 1972	<u>22.11</u>	
		<u>12,551.64</u>
		\$ 36,759.36

<u>Less: Outstanding Checks</u>	<u>17,681.94</u>
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Reconciled Balance - December 31, 1971	<u><u>\$19,077.42</u></u>
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EXHIBIT C-1
TOWN OF LYMAN
Summary of Warrants
Fiscal Year Ended December 31, 1971

	-----Levies of-----	
	1971	1970
- DR. -		
<u>Uncollected Taxes - January 1, 1971:</u>		
Poll Taxes	\$	\$ 4.00
Yield Taxes		44.54
<u>Taxes Committed to Collector:</u>		
Property Taxes	61,973.14	
Resident Taxes	940.00	
Yield Taxes	1,144.33	
<u>Added Taxes:</u>		
Resident Taxes	40.00	
<u>Interest Collected</u>	108.87	1.45
<u>Penalties Collected on Resident Taxes</u>	18.00	
	\$64,224.34	\$49.99
- CR. -		
<u>Remittances To Treasurer:</u>		
Property Taxes	\$60,968.56	\$
Poll Taxes		4.00
Resident Taxes	900.00	
Yield Taxes	1,143.54	44.54
Interest	108.87	1.45
Penalties on Resident Taxes	18.00	
<u>Discounts Allowed</u>	608.22	
<u>Abatements Allowed:</u>		
Yield Taxes	.79	
<u>Uncollected Taxes - December 31, 1971:</u>		
Property Taxes	396.36	
Resident Taxes	80.00	
	\$64,224.34	\$49.99

EXHIBIT C-2
TOWN OF LYMAN
Summary of Tax Sale Accounts
Fiscal Year Ended December 31, 1971

- <u>DR.</u> -	----- Levies of:-----		
	1971	1970	1969
<u>Unredeemed Taxes - January 1, 1971</u>	\$	\$ 1,744.72	\$220.04
<u>Tax Sale of December 31, 1971</u>	11,619.80		
<u>Interest and Costs Collected After Sale</u>		33.79	47.71
	\$11,619.80	\$ 1,778.51	\$267.75
- <u>CR.</u> -			
<u>Remittances To Treasurer:</u>			
Redemptions	\$	\$ 1,132.73	\$220.04
Interest and Costs		33.79	47.71
<u>Unredeemed Taxes - December 31, 1971</u>	11,619.80	611.99	
	\$11,619.80	\$ 1,778.51	\$267.75

EXHIBIT C-3
TOWN OF LYMAN
Summary of State Head Tax Warrants
Fiscal Year Ended December 31, 1971

	<u>Levy of:</u> <u>1970</u>
- <u>DR.</u> -	
Uncollected Taxes - January 1, 1971	\$15.00
Penalties Collected	<u>1.50</u>
	<u>\$16.50</u>
	<u><u> </u></u>

- <u>CR.</u> -	
<u>Remittances To Treasurer:</u>	
Head Taxes	\$15.00
Penalties	<u>1.50</u>
	<u>\$16.50</u>
	<u><u> </u></u>

EXHIBIT D-1
TOWN OF LYMAN
Donald Y. Wrigley - Town Clerk
Period January 1, 1971 to March 16, 1971
Statement of Account and Proof of Balance

- DR. -

Motor Vehicle Permits Issued:

1970 Nos. - 255356-255364	\$ 76.79	
1971 Nos. - 296601-296658	<u>694.52</u>	\$771.31

Dog Licenses Issued:

3 @ \$2.00	<u>6.00</u>	\$777.31
		<u><u> </u></u>

- CR. -

Remittances To Treasurer:

Motor Vehicle Permit Fees	\$770.40	
Dog Licenses	<u>6.00</u>	
	\$776.40	

<u>Add:</u> Underremittance a/c Motor Vehicle Permits	<u>.91</u>	\$777.31
		<u><u> </u></u>

EXHIBIT D-2
TOWN OF LYMAN
Velma E. Miner - Town Clerk
Period March 17, 1971 to December 31, 1971

- DR. -

Motor Vehicle Permits Issued:

1971 Nos. 296659-296837	\$1,624.82
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Dog Licenses Issued:

55 @ \$2.00	\$110.00
9 @ \$5.00	45.00
1 @ \$1.00	<u>1.00</u>

\$156.00

10 - \$1.00 Penalties	<u>10.00</u>
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166.00

\$1,790.82

- CR. -

Remittances To Treasurer:

Motor Vehicle Permit Fees	\$1,624.79
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Dog Licenses and Penalties	<u>166.00</u>
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\$1,790.79

Add: Underremittance a/c Motor Vehicle Permit Fees	<u>.03</u>
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\$1,790.82

EXHIBIT E
TOWN OF LYMAN
Lyman Cemetery Association
Statement of Account and Proof of Balance
Fiscal Year Ended December 31, 1971

Balance - January 1, 1971 \$ 868.23

Receipts During Year:

Town Appropriation 400.00

\$1,268.23

Expenditures During Year:

General Maintenance	\$350.65	
Ellen Thornton Trust Fund	120.56	
New Lawn Mower	67.45	
Legal Fees	15.00	
Supplies	<u>6.83</u>	
		<u>560.49</u>

\$707.74

Proof of Balance

Balance in the Littleton National Bank, Lisbon, N.H. -
Per Statement December 31, 1971 \$ 818.13

Less Outstanding Check 120.56

\$ 697.57

Add: Cash on Hand - December 31, 1971 10.17

Reconciled Balance - December 31, 1971 \$707.74

Special Maintenance Fund

Balance in The Lisbon Savings Bank and Trust
Company, Lisbon, New Hampshire-Pass Book #16392 \$563.78

EXHIBIT F
TOWN OF LYMAN
Trust Funds
Summary of Principal, Income and Investments
Fiscal Year Ended December 31, 1971

	----- PRINCIPAL-----	
	Balance January 1, 1971	Balance December 31, 1971
<u>Cemetery:</u>		
Ellen Thornton	\$ 200.00	\$ 200.00
Albert Dow	100.00	100.00
H. H. Porter	150.00	150.00
James E. Richardson	200.00	200.00
Frye Fund (Moulton Hill Cemetery)	250.00	250.00
	<u>\$ 900.00</u>	<u>\$ 900.00</u>
<u>Capital Reserve Fund:</u>		
Highway Department	<u>2,986.31</u>	<u>2,986.31</u>
	<u>\$3,886.31</u>	<u>\$3,886.31</u>

-----INCOME-----			
Balance January 1, 1971	Income During Year	Balance December 31, 1971	Balance of Principal and Income December 31, 1971
\$ 4.50	\$129.85	\$ 134.35	\$ 334.35
2.25	4.64	6.89	106.89
3.00	6.95	9.95	159.95
4.50	9.29	13.79	213.79
5.63	11.61	17.24	267.24
\$ 19.88	\$162.34	\$ 182.22	\$1,082.22
(2,398.87)	26.71	(2,372.16)	614.15
(\$2,378.99)	\$189.05	(\$2,189.94)	\$1,696.37

Investments

Lisbon Savings Bank and Trust Company

\$1,696.37

EXHIBIT G
TOWN OF LYMAN
Town Officers' Surety Bonds
1971

	<u>Number</u>	<u>Amount</u>	<u>Term Beginning</u>
<u>Tax Collector:</u>			
William H. Stephens, Jr. Peerless Insurance Company	S90-56-89	\$9,000.00	March 9, 1971
<u>Town Clerk:</u>			
Velma E. Miner Hartford Accident & Indemnity Company	NF-4067443	\$1,000.00	March 9, 1971
<u>Treasurer:</u>			
Vera K. Welch Peerless Insurance Company	S90-56-90	\$7,000.00	March 9, 1971
<u>Highway Agent:</u>			
Roger Clough Hartford Accident & Indemnity Company	NF-4067442	\$1,000.00	March 9, 1971
<u>Trustees of Trust Funds:</u>			
Loretta Locke Hartford Accident & Indemnity Company	3833757	\$1,000.00	March 11, 1969
Bertha M. Bonor Hartford Accident & Indemnity Company	4040854	\$1,000.00	March 10, 1970
Marion Hubbard Hartford Accident & Indemnity Company	N-3796254-A	\$1,000.00	March 9, 1971
<u>Trustees of Cemetery Association:</u>			
Clayton Miner Hartford Accident & Indemnity Company	NF-4067439	\$1,000.00	March 9, 1971
Clara K. Birch Hartford Accident & Indemnity Company	NF-4067440	\$1,000.00	March 9, 1971
Keith Booth Hartford Accident & Indemnity Company	NF-4067441	\$1,000.00	March 9, 1971

REPORT OF THE LYMAN PLANNING BOARD

The Lyman Planning Board was established by the passage of a warrant at a special town meeting held October 5, 1971.

The following townspeople were appointed to the Board for the terms after their names:

Keith Booth, Chairman, three years
James Locke, one year
Leonard A. Labbay, two years
Clayton M. Miner, four years
R. Jeff Ogden, five years
George F. Godfrey, six years
Bernard R. Santy, member from Board of Selectmen

The Planning Board met Tuesday evenings from October into February drawing up a proposed zoning ordinance. Attendance was better than 95%. Outside advice from R. Lisle Baker, an attorney who offered his services free of charge, County Agent Richard Rutherford, and Robert L. Ward from the State of New Hampshire Office of State Planning was sought. Many of their suggestions were incorporated into the proposed ordinance.

All permanent residents were shown a copy of the proposed ordinance during the latter part of December and asked for their suggestions and recommendations.

The first public hearing on the proposed ordinance was held January 18, 1972. The second public hearing was held on February 15, 1972. The ordinance will be voted on at the March 7, 1972, Town Meeting.

Respectfully submitted,

The Lyman Planning Board

NORTH COUNTRY HOME HEALTH AGENCY, INC.
97 Cottage St. — Littleton, N.H.

December 31, 1971

Selectmen and Members of Budget Committee
Town of Lyman
Lisbon, N.H. 03585

The North Country Home Health Agency, Inc. wishes to officially file a budget request for the year 1972. The Lisbon District Nurse Association joined our agency, so now the funds will be handled in our Central Office at 97 Cottage St., Littleton, N.H. 03561

Our request for funds is based on population as listed in 1970. At one dollar per person, Lyman has 197 people so your share to be appropriated and paid to our agency is \$197.00. This is a small insurance fee to pay to assure one of the most important services to human beings; that of keeping healthy and if sickness strikes to receive assistance in returning to a healthy status and function as a dignified human being.

We are now able to provide in addition to Public Health Nursing in the homes, physiotherapy, social service and speech therapy.

Our agency serves 13 towns and covers an area of 662 square miles.

For service or information, please call 444-5317.

Respectfully submitted,

Loretta B. Russell, R.N.
Interim Nursing Director

White Mountain Community Services, INCORPORATED

Tel. 444-5358

111 COTTAGE STREET

LITTLETON, NEW HAMPSHIRE 03561

November 22, 1971

Chairman
Board of Selectmen
c/o Town Clerk's Office
Lyman, New Hampshire 03585

Gentlemen:

The purpose of this letter is to request you to include in your town budget for 1972 an appropriation for White Mountain Community Services, Inc. As we did last year, we are again asking for an appropriation of \$1 per person in each community based on the latest population count. For the town of Lyman this will amount to \$213.

Last year the response from the 21 towns served by White Mountain Community Services was encouraging. Eighty-one percent of the towns voted the \$1 per person! Combined with voluntary giving, state grant, and patient fees, support by towns is an essential element in our ability to continue mental health service to the region.

To each Board of Selectmen we are enclosing a copy of our 1971 Annual Report. Should there be any questions which are not readily answered in the written material, please call us so that someone from our staff or Board of Directors can arrange to talk directly with you. We would consider this both our responsibility and a pleasure.

Thank you for your consideration.

Sincerely,

Robert Whitney, President
Board of Directors

REPORT OF THE FOREST FIRE WARDEN AND DISTRICT CHIEF

LEST WE FORGET — IT CAN HAPPEN HERE

Disastrous forest and brush fires that destroy hundreds of homes are more prevalent on the west coast with their dry seasons and strong dry hot winds but 25 years ago this fall is the anniversary of a disaster that devastated large areas of northern New England leaving villages in ashes with rows of cellar holes and chimneys in a number of summer vacation home locations. Many lives were lost on that destructive day of October 23, 1947 nothing could stop the wind driven flames.

It is true that such conditions are unusual for New Hampshire but they happened once, they can happen again. The fuel for fires is all around us. All it takes is a firebrand. Only by cultivating a habit of carefulness with fire at all times can we meet the challenge of protection when dry conditions prevail. Please let these reminders be your guide:

1. Never, either when walking, riding or driving, discard a firebrand - a lighted match or a glowing cigarette.
2. Always obtain a permit for any outside burning. The burning of household rubbish is not permitted if your town has rubbish collection. Burning of grass or garden litter can be dangerous. See your warden first.
3. If you camp or picnic, be sure open fires are allowed and if they are, put them **dead out** when leaving.
4. **Most important** - instruct your children in the danger of the lighted match. A lighted match and dry grass or forest litter is a dangerous combination which leads to destructive loss and can lead to tragedy.

The past year - 1971 was a favorable year for the control of fires. There were too many fire starts in some towns. We thank those who remembered and ask others to heed Smokey's message.

Number of fires reported and acres burned - 1971 season:

STATE	463 fires - 160 acres
DISTRICT	19 fires - 11 1/4 acres
TOWN	0 fires - 0 acres

DISTRICT CHIEF
John Q. Ricard

FOREST FIRE WARDEN
Wm. Stephens, Jr.

MARRIAGES -- 1971

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each	Birthdate of Each	Name of Parents	Name, Residence and Official Station of Person By Whom Married
March 5, 1971 Lisbon, N.H.	William M. Thompson Cindy M. P. Hansen	Lyman, N.H. Littleton, N.H.	Feb. 8, 1932 May 10, 1947	William B. Thompson Agnes Martin Leonard K. Prescott Barbara Brown	Rev. Hollis W. Hastings Clergyman Lisbon, N.H.
April 16, 1971 Lisbon, N.H.	Robert Lewis Rose Carmen Louise Powers	Livermore Falls, Me. Lyman, N.H.	June 3, 1951 July 15, 1952	Keith W. Rose Mary E. Wilkinson Wayne R. Powers Joyce June Davis	Charlotte P. Derosia Justice of the Peace Lisbon, N.H.
July 3, 1971 Lisbon, N.H.	Neal Albert Nelson Jewel Marie Lyndes	North Haverhill, N.H. Lyman, N.H.	Oct. 30, 1938 Aug. 22, 1950	Errol Nelson Rowena King Seth Steven Lyndes Viola McGuire	Rev. Hollis W. Hastings Clergyman Lisbon, N.H.
August 20, 1971 Littleton, N.H.	Donald Kenneth Fenoff Pansy M. S. Tattersall	Lyman, N.H. Littleton, N.H.	Aug. 10, 1941 Jan. 16, 1948	Winfield Earl Fenoff Wyllian Chase Theodore Southard Mary O'dell Nash	Alexander J. Corey Justice of the Peace Littleton, N.H.
August 28, 1971 Lyman, N.H.	William Samuel Smith Shirley Jean Clough	Littleton, N.H. Lyman, N.H.	July 28, 1944 Aug. 8, 1953	Roland Smith Clara Salway Edward R. Clough Alice Longchamps	Rev. Hollis W. Hastings Clergyman Lisbon, N.H.
December 18, 1971 Lyman, N.H.	Wayne A. Mardin Jean Marie Hubbard	Landaff, N.H. Lyman, N.H.	Jan. 9, 1950 Oct. 14, 1952	Lewis H. Mardin Jean A. Eastman Durward D. Hubbard Juanita G. Johnson	Rev. Hollis W. Hastings Clergyman Lisbon, N.H.

BIRTHS -- 1971

Date of Birth and Name of Child	Sex	Name of Father	Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
July 13, 1971 Jennifer Mae Dean	F	George Howard Dean	Janice Sherry Dresser	Vermont	New Hampshire
December 1, 1971 Jenine Ogden	F	Robert Jeffrey Ogden	Gaye Zagurski	New Jersey	New York
December 3, 1971 Edward Scott Santy	M	Edward Harvey Santy	Alice Edith Parker	New Hampshire	Canada
December 12, 1971 John Alan Fenoff	M	Donald Kenneth Fenoff	Pansy Marie Southard	New Hampshire	Alabama

DEATHS -- 1971

Date and Place of Death	Name of Deceased	Age	Sex	Place of Birth	Occupation	Name of Father	Name of Mother
June 26, 1971 Lyman, N.H.	Robert H. Wegener	60	M	N. Y.	Bank President	Hugo Wegener	Anna Bunselmeyer
Sept. 4, 1971 Lyman, N.H.	Harold H. Blanchard	81	M	Mass.	English Professor	Joseph Blanchard	Julia Coolidge
Nov. 10, 1971 Lyman, N.H.	Fred Santy	88	M	N.H.	Laborer & Janitor	Gray Santy	Lucy Laddbush

